



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits Section – Bay and Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

January 23, 2009

Michael Oprendeck, Director
Solano County Health and Social Services
275 Beck Avenue, MS 5-250
Fairfield, CA 94533-6804

Dear Mr. Oprendeck:

AUDIT REPORT – SOLANO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Solano County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

	<u>Settled</u>	<u>Net Program Costs</u> <u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 9,912,946	\$ 9,599,411	\$ (313,535)
Federal Share of Healthy Families/Medi-Cal	\$ 216,143	\$ 207,394	\$ (8,749)
State General Funds EPSDT Due State	\$ 3,317,062	\$ 3,267,401	\$ (49,661)

Michael Oprendeck, Director
January 23, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. MILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 7,929,851	\$ (245,574)	\$ 7,684,277
HEALTHY FAMILIES - FFP		213,780	(8,749)	205,031
TOTAL FFP - COUNTY PROVIDERS		\$ 8,143,631	\$ (254,324)	\$ 7,889,307
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,983,095	\$ (67,961)	\$ 1,915,134
HEALTHY FAMILIES - FFP		2,363	0	2,363
TOTAL FFP - COUNTY PROVIDERS		\$ 1,985,458	\$ (67,961)	\$ 1,917,497
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 9,912,946	\$ (313,535)	\$ 9,599,411
HEALTHY FAMILIES - FFP		216,143	(8,749)	207,394
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 10,129,089	\$ (322,285)	\$ 9,806,804
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4) (See Note)	\$ 3,317,062	\$ (49,661)	\$ 3,267,401

Note: The "As Settled" amout above includes a refund of 20,310 to the State Subsequent to the initial EPSDT Settlement. (Refer to adjustment 87)

SCHEDULE 2

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	11,970,720	(124,478)	11,846,242
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	22,146	(552)	21,594
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	307,738	(21,312)	286,426
9. Total		<u>\$ 12,300,604</u>	<u>\$ (146,343)</u>	<u>\$ 12,154,261</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	79,166	79,166
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 79,166</u>	<u>\$ 79,166</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	11,992,866	(204,197)	11,788,669
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	307,738	(21,312)	286,426
25. Total		<u>\$ 12,300,604</u>	<u>\$ (225,509)</u>	<u>\$ 12,075,095</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

			As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>					
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	2,356,524	\$ (27,722)	\$ 2,328,802
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	3,162,302	\$ (104,486)	\$ 3,057,816
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>2,356,524</u>	<u>(27,722)</u>	<u>2,328,802</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	31,137	\$ (2,131)	\$ 29,006
41. Healthy Families Administration	(MH1979, Ln 9)	\$	21,156	\$ 49,799	\$ 70,955
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>21,156</u>	<u>7,850</u>	<u>29,006</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	231,932	\$ (93,123)	\$ 138,809
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	364,995	\$ (107,208)	\$ 257,787

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$	6,380,747	\$ (107,907)	\$ 6,272,840
46. Enhanced (Children)	(MH1979, Ln 17,17A)		14,395	(359)	14,036
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		1,178,262	(13,861)	1,164,401
50. U.R. Skilled Professional	(MH1979, Ln 14)		173,949	(69,842)	104,107
51. U.R. Other	(MH1979, Ln 15)		182,498	(53,605)	128,894
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>7,929,851</u>	<u>(245,574)</u>	<u>7,684,277</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)		0	0	0

56. Total SD/MC Reimbursement - FFP		\$	<u>7,929,851</u>	<u>(245,574)</u>	<u>7,684,277</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	200,029	\$ (13,852)	\$ 186,177
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		13,751	5,103	18,854
60. Total Healthy Families Reimbursement - FFP		\$	<u>213,780</u>	<u>(8,749)</u>	<u>205,031</u>

61. Total - FFP (Ln 56 + Ln 60)		\$	<u>8,143,631</u>	<u>(254,324)</u>	<u>7,889,307</u>
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(To Sch. 1)

SOLANO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00108	TELECARE COPORATION	\$	\$	\$	\$	\$	\$ 684,099	\$	\$	\$ 684,099	\$
00115	SENECA	\$	\$	\$	\$	\$	\$ 599,521	\$ 2,072	\$	\$ 601,593	\$ 28
00120	FAMILIES FIRRT	\$	\$	\$	\$	\$	\$ 355,777	\$	\$	\$ 355,777	\$ 918
00125	PHOENNIX STOP	\$	\$	\$	\$	\$	\$ 91,074	\$	\$	\$ 91,074	\$
00147	CAMINAR	\$	\$	\$	\$	\$	\$ 392,778	\$	\$	\$ 392,778	\$
00463	ALDEA, INC.	\$	\$	\$	\$	\$	\$ 436,191	\$	\$	\$ 436,191	\$
00520	YOUTH & FAMILY SERVICES	\$	\$	\$	\$	\$	\$ 516,857	\$	\$	\$ 516,857	\$ 2,688
00726	CHIL HAVEN	\$	\$	\$	\$	\$	\$ 428,643	\$ 288	\$	\$ 428,931	\$
01014	RIO VISTA CARE	\$	\$	\$	\$	\$	\$ 63,137	\$	\$	\$ 63,137	\$
01058	DIXON FAMILY SERVICES	\$	\$	\$	\$	\$	\$ 4,425	\$	\$	\$ 4,425	\$
01154	ALICANTE SCHOOL	\$	\$	\$	\$	\$	\$ 82,645	\$	\$	\$ 82,645	\$
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,655,148	\$ 2,360	\$ 0	\$ 3,657,508	\$ 3,634

SOLANO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total	Healthy	Total	Healthy	Total	Net Cost	Total	Net Cost	Total
		Revenue	Families	Revenue	Families	Net Cost	Healthy Families	Net Cost	Healthy Families	MAA
		(Excl. HFP)	Revenue	(Excl. HFP)	Revenue	(Excl. HFP)		(Excl. HFP)		FFP
		I N P A T I E N T		O U T P A T I E N T		I N P A T I E N T		O U T P A T I E N T		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00108	TELECARE COPORATION	\$	\$	\$	\$	\$	\$	\$ 684,099	\$	\$
00115	SENECA	\$	\$	\$	\$	\$	\$	\$ 601,593	\$ 28	\$
00120	FAMILIES FIRRSST	\$	\$	\$	\$	\$	\$	\$ 355,777	\$ 918	\$
00125	PHOENNIX STOP	\$	\$	\$	\$	\$	\$	\$ 91,074	\$	\$
00147	CAMINAR	\$	\$	\$	\$	\$	\$	\$ 392,778	\$	\$
00463	ALDEA, INC.	\$	\$	\$ 270	\$	\$	\$	\$ 435,921	\$	\$
00520	YOUTH & FAMILY SERVICES	\$	\$	\$ 80	\$	\$	\$	\$ 516,777	\$ 2,688	\$
00726	CHIL HAVEN	\$	\$	\$	\$	\$	\$	\$ 428,931	\$	\$
01014	RIO VISTA CARE	\$	\$	\$ 1,274	\$	\$	\$	\$ 61,863	\$	\$
01058	DIXON FAMILY SERVICES	\$	\$	\$	\$	\$	\$	\$ 4,425	\$	\$
01154	ALICANTE SCHOOL	\$	\$	\$	\$	\$	\$	\$ 82,645	\$	\$
GRAND TOTAL		\$ 0	\$ 0	\$ 1,624	\$ 0	\$ 0	\$ 0	\$ 3,655,884	\$ 3,634	\$ 0

SOLANO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00108	TELECARE COPORATION	\$	\$	\$	\$	\$ 365,084	\$	\$ 365,084	\$ 505,159	\$ 365,084
00115	SENECA	\$	\$	\$	\$	\$ 320,765	\$ 19	\$ 320,784	\$ 334,389	\$ 320,784
00120	FAMILIES FIRRT	\$	\$	\$	\$	\$ 189,565	\$ 597	\$ 190,162	\$ 223,860	\$ 190,162
00125	PHOENNIX STOP	\$	\$	\$	\$	\$ 49,471	\$	\$ 49,471	\$ 535,833	\$ 49,471
00147	CAMINAR	\$	\$	\$	\$	\$ 209,960	\$	\$ 209,960	\$ 790,873	\$ 209,960
00463	ALDEA, INC.	\$	\$	\$	\$	\$ 232,508	\$	\$ 232,508	\$ 305,939	\$ 232,508
00520	YOUTH & FAMILY SERVICES	\$	\$	\$	\$	\$ 275,503	\$ 1,747	\$ 277,250	\$ 257,200	\$ 257,200
00726	CHIL HAVEN	\$	\$	\$	\$	\$ 228,713	\$	\$ 228,713	\$ 217,909	\$ 217,909
01014	RIO VISTA CARE	\$	\$	\$	\$	\$ 32,894	\$	\$ 32,894	\$ 25,720	\$ 25,720
01058	DIXON FAMILY SERVICES	\$	\$	\$	\$	\$ 2,372	\$	\$ 2,372	\$ 18,004	\$ 2,372
01154	ALICANTE SCHOOL	\$	\$	\$	\$	\$ 43,860	\$	\$ 43,860	\$ 77,154	\$ 43,860
GRAND TOTAL		\$	\$ 0	\$ 0	\$ 0	\$ 1,950,695	\$ 2,363	\$ 1,953,058	\$ 3,292,040	\$ 1,915,030

(To Sch. 1)

SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004

SCHEDULE 4

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adjustment #: 78)	\$ 15,709,891	\$ (265,339)	\$ 15,444,552
(2) Total SD/MC Claims	\$ 17,234,083	(56,259)	17,177,824
(3) Percent % (Line 1/Line 2)	91.16%	-1.25%	89.91%
(4) EPSDT Claims	\$ 9,271,830	(56,259)	9,215,571
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	\$ 8,452,200	(166,480)	8,285,720
(5a) Children's Outpatient Managed Care Expenditure	\$ 313,384	0	313,384
(6) Cost Settled Baseline for EPSDT	\$ 1,590,265	0	1,590,265
(7) Net Cost Settlement Amount (Line 5 - Line 6)	\$ 6,861,935	(166,480)	6,695,455
(7a) Net Children's Outpatient (5a) = (7a)	\$ 313,384		313,384
(7b) Cost settlement amount (7) + (7a) = (7b)	\$ 7,175,319		7,008,839
(8) 46.70% of net cost settlement amount (Line 7b x 46.70%)	\$ 3,350,874	(77,746)	3,273,128
(8a) 48.64% of net cost (8) (FY 2002 - 03 EPSDT settlement)	\$ 3,215,851	0	3,215,851
(8b) Annual Local Growth (8) - (8a) = (8b)	\$ 135,023	(77,746)	57,277
(9) County Match 10% of Local Growth of Local Growth (8b) x 10% = (9)	\$ 13,502	(7,775)	5,728
(10) Net Cost Settlement Amount (8) - (9) = (10)	\$ 3,337,372	(69,971)	3,267,401
(11) SGF Distribution (Settled and Audited)	\$ 3,337,372	(20,310)	3,317,062
(12) SGF Due County (State)	\$ 0	\$ (49,661)	\$ (49,661)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004**

FINDING No. 1 – UNREPORTED PATIENT AND OTHER PAYOR REVENUES

Our review disclosed unreported Patient and Other Payor Revenues per the cost report Form MH 1968 on lines 12 and 12A. These are the patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received in providing the Medi-Cal services. There were no Inpatient-Patient and Other Payor Revenues noted in our review. However, adjustments were made to the Outpatient-Patient and Other Payor Revenues to reflect the provider's crossover revenues of \$79,166.

AUDIT AUTHORITY

- 42 Code of Federal Regulation (CFR) Sections 413.20 & 413.24
- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304
- Fiscal Year 2003-04 Cost and Financial Reporting System (CFRS) Instruction Manual
- California Code of Regulations (CCR), Title 9, Section 640

RECOMMENDATION

We recommend that the County report any Patient and Other Payor Revenues in the SD/MC cost report. The revenues must be reported on an accrual basis. Failure to report the Patient and Other Payor Revenues overstate the provider's SD/MC Direct Service Gross Reimbursement.

AUDITEE'S RESPONSE

It is understood that Solano County mental Health needs to inquire of all Contractors in our contracted provider network the existence of patient and other payor payments for each fiscal year that are filed and also to obtain reports of patient and other payors (e.g. Medicare commercial, insurance) payments from all contractors and also to include them as well in our County filings.

Based on discussions with staff and our MIS unit, efforts have been made in subsequent years to obtain financial and/or payment summary reports from contractor to ensure that other payor payments will be reported in all filings.

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004**

FINDING No. 2 – PAYMENTS TO CONTRACT PROVIDER

Our examination disclosed that the County reported \$9,513,702 total contract payments. This amount did not tie to County working papers furnished during our field audit. The County's working papers on payment to contract providers had a total of \$10,388,749. This amount included \$1,092,022 Over/Under accrual of contract payments.

The Department recalculated the Contract provider payments for total audited amount of \$10,440,461. An adjustment of \$926,759 was made.

AUDIT AUTHORITY

- 42 Code of Federal Regulation (CFR) Sections 413.20 & 413.24
- Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304
- Fiscal Year 2003-04 Cost and Financial Reporting System (CFRS) Instruction Manual
- California Code of Regulations (CCR), Title 9, Section 640

RECOMMENDATION

We recommend that the County follow the cost report instructions on payments made to contractors that should be eliminated on line 3 that identified cost information pertaining to the County on the County's cost report. An exception will be those contract providers who provide only Fee for service (FFS) manage care outpatient consolidation costs.

We also recommend that the County should exercise due care in the preparation of the cost report. All records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. This will facilitate the completion of the audit in a timely manner.

AUDITEE'S RESPONSE

As part of the annual financial closing, the County estimates and accrues all unpaid contract liabilities prior to each years fiscal close. Any over or under accruals are adjusted and written off the following year. Unfortunately this typically happens after the filing of the cost report has already been completed and transmitted to DMH.

In the future Solano County will do an interim review of the over or under accrual estimates to the actual liabilities paid prior to the cost report filing to ensure that the reported numbers to DMH filing are as close to the final post closing adjusted number as possible to limit the size of any field audit adjustments.

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004**

FINDING No. 3: UTILIZATION REVIEW COSTS

The County's working paper furnished during the field review did not tie to the cost report identifying total utilization review (UR) costs of \$866,493. However, County submitted a revised working paper for a revised total utilization review costs of \$583,231. Based on additional documentation submitted by the County, total UR costs were corrected to total audited costs of \$583,231.

County reported UR ratio of 68.9% in which the basis of the ratio could not be verified. County agreed to use the unduplicated client count method for the period of audit. Thus, the Short-Doyle Medi-Cal (SD/MC) percentage of 68% was used to determine SD/MC and non SDM/C utilization review costs

AUDIT AUTHORITY:

- DMH Letter 94-09
- Fiscal Year 2003-04 Cost and Financial Reporting System (CFRS) Instruction Manual

RECOMMENDATION:

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

AUDITEE'S RESPONSE:

The County plans to in future years to start keeping track of Utilization Review documents to track all Utilization review activity with logs that track the dates of review, whether the client was Medi-cal or non-medi-cal and the findings of the Utilization reviews for each client etc. to collaborate the work done by the UR team and document the actual Medi-Cal to non-Medical percentages. Where this was not available the unduplicated client count of Medi-Cal and non-Medii-cal percentages will need to be used.

The difference in the filed Utilization costs and the adjusted final costs were due to a staff member salary that no longer worked in the unit.

**SOLANO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004**

FINDING No. 4: QUALITY ASSURANCE COSTS

The County did not have applicable Quality Assurance/Utilization Review Policies and procedures during the period of audit. In addition, the County stated that the County has no formal policy in place during the period of audit concerning the Quality Assurance policies and procedures.

AUDIT AUTHORITY:

- Fiscal Year 2003-04 Cost and Financial Reporting System (CFRS)
Instruction Manual

RECOMMENDATION:

The County and its subcontractors shall establish and maintain systems to review the quality and appropriateness of services in accordance with applicable Federal and State statutes and regulations and guidelines operative during the fiscal year.

AUDITEE'S RESPONSE:

Solano County has formal Quality Assurance policies and procedures in place designed to ensure that Quality Improvement and other oversight functions are consistently followed .

We have QA procedures in place or in draft form covering the following areas:

- 1) quality improvement , ie. incident reporting from the providers
- 2) medication monitoring for clinic providers
- 3) threshold languages for accessing specialty mental health services
- 4) coordination of care procedures
- 5) short doyle Medi-Cal certification and re-certification for contracted org providers
- 6) annual site review for providers
- 7) MHP compliance procedures
- 8) Utilization mgmt procedures
- 9) QI review of Medical Records
- 10)wait times procedures
- 11)grievance procedures and appeal process
- 12)QI improvement program procedures
- 13)Client satisfaction survey procedures

Most of this is being supplied to your audit staff.

AUDIT ADJUSTMENTS

Provider SOLANO COUNTY				Provider Number 00048	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	3	C	PAYMENT TO CONTRACT PROVIDERS To adjust payments to contract providers to agree with County's records. CMS PUB. 15-1 SEC. 2304	\$ (9,513,702)	\$ (926,759)	\$ (10,440,461)
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust A-87 costs to agree with the formally approved Countywide Cost Allocation Plan report dated July 16, 2003 CMS PUB. 15-1 SEC. 2304, DMH Letter 90-03	\$ 25,447,983	\$ 57,110	\$ 25,505,093 *
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Intra-Fund Transfer cost to agree with County's records. CMS PUB. 15-1 SEC. 2304	** \$ 25,505,093	\$ (8,852)	\$ 25,496,241 *
4	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust the depreciation costs to agree with County's records. CMS PUB. 15-1 SEC. 102, 104, and 108	** \$ 25,496,241	\$ 10,523	\$ 25,506,764 *
5	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs in conjunction with adjustment number 1.	** \$ 25,506,764	\$ (926,759)	\$ 24,580,005
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 3,162,302	\$ (3,162,302)	\$ 0 *
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	21,156	(21,156)	0 *
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,428,062	(1,428,062)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 4,611,520</u>		<u>\$ 4,611,520</u> *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments are made to administrative costs below.			
10	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 4,611,520	\$ 57,110	\$ 4,668,630 *
				To adjust A-87 costs to agree with the formally approved Countywide Cost Allocation Plan report dated July 16, 2003 and reflect adjustment number 2.			
				CMS PUB. 15-1 SEC. 2304, DMH Letter 90-03			
11	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 4,668,630	\$ 175,531	\$ 4,844,161 *
12	MH 1960	18	C	MODE COSTS	\$ 19,969,970	\$ (175,531)	\$ 19,794,439 *
				To reclassify administrative costs from the mode costs to proper cost finding.			
13	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 3,057,816	\$ 3,057,816
14	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	70,955	70,955
15	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	1,715,390	1,715,390
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** <u>\$ 4,844,161</u>		<u>\$ 4,844,161</u>
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on unique client count method in accordance with County's instructions.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
16	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 231,932	\$ 231,932	\$ 0 *
17	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	364,995	364,995	0 *
18	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	269,566	269,566	0 *
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 866,493</u>		<u>\$ 866,493</u> *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments are made to administrative costs below.			
19	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 866,493	\$ (283,262)	\$ 583,231 *
20	MH 1960	18	C	MODE COSTS	** \$ 19,794,439	\$ 283,262	\$ 20,077,701 *
				To reclassify utilization review costs from the mode costs for proper cost finding.			
21	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ 0	\$ 138,809	\$ 138,809
22	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	257,787	257,787
23	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	186,635	186,635
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** <u>\$ 583,231</u>		<u>\$ 583,231</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unique client count.			
				CMS PUB. 15-1 SEC. 2304			
24	MH 1960	18	C	MODE COSTS	** \$ 20,077,701	\$ (925,088)	\$ 19,152,613
				To adjust mode costs to reflect adjustments number 1, 3, and 4.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
25	MH 1964	2	C	DAY SERVICES (MODE 10)	\$ 276,746	\$ (6,910)	\$ 269,836
26	MH 1964	3	C	OUTPATIENT SERVICE (MODE 15 Program 1)	18,245,513	(455,624)	17,789,889
Info.	TOTAL			TOTAL	\$ 18,522,259	\$ (462,534)	\$ 18,059,725
				To distribute audited Direct Services costs (Medi-Cal Modes) to Day Services and Outpatient Services using the Relative Value method based on Statewide Maximum Allowances rate.			
27	MH 1964	6	C	OUTREACH SERVICES (MODE 45)	\$ 0	\$ 74,652	\$ 74,652
				To include Consumer Affairs Liaison salaries, benefits, and other costs to outreach services for proper cost finding.			
28	MH 1964	8	C	SUPPORT SERVICES (MODE 60)	\$ 1,447,711	\$ (429,475)	\$ 1,018,236
				To adjust support services costs for proper cost finding.			
29	MH 1964	2	C	DAY SERVICES (MODE 10)	\$ 276,746	\$ (6,910)	\$ 269,836
30	MH 1964	3	C	OUTPATIENT SERVICE (MODE 15 Program 1)	18,245,513	(455,624)	17,789,889
31	MH 1964	6	C	OUTREACH SERVICES (MODE 45)	0	72,675	74,652
32	MH 1964	8	C	SUPPORT SERVICES (MODE 60)	1,447,711	(429,475)	1,018,236
Info.	TOTAL			TOTAL	\$ 19,969,970	\$ (819,334)	\$ 19,152,613
				To reflect adjustment numbers 25 through 28.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SOLANO COUNTY				Provider Number 00048	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
33	MH 1966A	8		TOTAL MEDI-CAL UNITS	1,155,899	29,420	1,185,319
Info.	MH 1966A	8		TOTAL MEDI/MEDI UNITS	25,965	0	25,965
Info.				TOTAL MEDI-CAL PLUS MEDI/MEDI	<u>1,181,864</u>	<u>29,420</u>	<u>1,211,284 *</u>
34	MH 1966A	8A		TOTAL MEDI-CAL UNITS	3,450,330	67,465	3,517,795
35	MH 1966A	8A		TOTAL MEDI/MEDI UNITS	69,984	(240)	69,744
Info.				TOTAL MEDI-CAL PLUS MEDI/MEDI	<u>3,520,314</u>	<u>67,225</u>	<u>3,587,539 *</u>
				To adjust the above mentioned settled units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated April 16, 2008 (Excluding disallowed claims <33,791>). The auditor submitted work paper of County and Contract Provider which shows the detail of the above adjustments.			
36	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI **	1,211,284	(552)	1,210,732 *
37	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI/MEDI **	3,587,539	(36,473)	3,551,066 *
Info.				TOTAL **	<u>4,798,823</u>	<u>(37,025)</u>	<u>4,761,798 *</u>
				To adjust the State DMH Approved Claims report dated April 16, 2008 to exclude UR disallowance units. The units were identified by the County UR Department.			
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI/MEDI **	1,210,732	0	1,210,732 *
38	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI/MEDI **	3,551,066	(612)	3,550,454 *
Info.				TOTAL **	<u>4,761,798</u>	<u>(612)</u>	<u>4,761,186 *</u>
				To adjust the State DMH Approved Claims Report dated April 16, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 565,038	0	565,038 *
55	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 1,434,107	(25,987)	1,408,120 *
Info.				TOTAL	** 1,999,145	(25,987)	1,973,158 *
				To adjust the State DMH Approved Claims report dated April 16, 2008 to exclude UR disallowance units. The units were identified by the County UR Department.			
56	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 565,038	(2,626)	562,412 *
57	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 1,408,120	52,794	1,460,914 *
Info.				TOTAL	** 1,973,158	50,168	2,023,326 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County which shows the details of the above adjustments.			
58	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 562,412	0	562,412 *
59	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 1,460,914	(25,957)	1,434,957 *
Info.				TOTAL	** 2,023,326	(25,957)	1,997,369 *
				To adjust the County's records to exclude UR disallowance units. The units were identified by the County UR Department.			
60	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 562,412	0	562,412 *
61	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 1,434,957	(26,534)	1,408,423 *
Info.				TOTAL	** 1,997,369	(26,534)	1,970,835 *
				To adjust the County's records SD/MC units of service/time to exclude EPSDT disallowed claims to agree with State DMH Approved Claims. The State DMH Approved Claims Report dated April 16, 2008. (Excluding disallowed claims <26,534>)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
62	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35% **	562,412	(1,058)	561,354
63	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95% **	1,408,423	(3,020)	1,405,403
Info.				TOTAL **	1,970,835	(4,078)	1,966,757
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County which shows details of the above adjustments.			
				<u>ADJUSTMENT TO PATIENT AND OTHER PAYOR REVENUES</u>			
64	MH 1968	28	TOTAL	PATIENT AND OTHER PAYOR REVENUES	\$ 0	\$ 22,886	\$ 22,886
65	MH 1968	28A	TOTAL	PATIENT AND OTHER PAYOR REVENUES	\$ 0	\$ 56,280	\$ 56,280
				To include patient and other payor revenues to agree with County records.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
66	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB	\$ 3,720,658	\$ (63,150)	\$ 3,657,508
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
67	MH 1979	16	C	SD/MC NET REIMBURSEMENT FOR DIRECT SER 07/01/03 - 09/30/03	3,017,944	(5,566)	3,012,378
68	MH 1979	16A	C	SD/MC NET REIMBURSEMENT FOR DIRECT SER 10/01/03 - 06/30/04	8,952,776	(198,079)	8,754,697
69	MH 1979	17	C	ENHANCED SD/MC NET REIMB. (CHILDREN) 07/01/03 - 09/30/03	11,331	(283)	11,048
70	MH 1979	17A	C	ENHANCED SD/MC NET REIMB. (CHILDREN) 10/01/03 - 06/30/04	10,815	(270)	10,545
71	MH 1979	24	C	HEALTHY FAMILIES NET REIMBURSEMENT 07/01/03 - 09/30/03	41,256	(1,030)	40,226
72	MH 1979	24A	C	HEALTHY FAMILIES NET REIMBURSEMENT 10/01/03 - 06/30/04	266,482	(20,282)	246,200
Info.				TOTAL	\$ 12,300,604	(225,509)	\$ 12,075,095
				To adjust Total Gross Cost Reimbursement to reflect the result of the adjustments made to costs and units of service/time.			
73	MH1979	23	J	TOTAL SD/MC REIMBURSEMENT - FFP - COUNTY	\$ 7,929,851	\$ (245,574)	\$ 7,684,277
				To adjust Total SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
74	MH1979	27	J	TOTAL SD/MC REIMBURSEMENT - HEALTHY FAMILIES FFP - COUNTY	\$ 213,780	\$ (8,749)	\$ 205,031
				To adjust Total Healthy Families Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
75	MH 1979			TOTAL SD/MC AND HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	\$ 8,143,631	\$ (254,324)	\$ 7,889,307 *
				To adjust SD/MC and Healthy Families in conjunction with adjustment number 87 and 88			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
76	SCH 1			TOTAL SD/MC REIMBURSEMENT ** \$ 7,889,307	\$ 1,915,134	\$ 9,804,441 *	
				To adjust total SD/MC reimbursement for contract providers as a result of adjustments to SD/MC units			
				Per Final Settlement \$ 1,983,095			
				Adjustment (67,961)			
				Per Audit \$ 1,915,134			
77	SCH 1			TOTAL SD/MC AND HEALTHY FAMILIES REIMBURSEMENT ** \$ 9,804,441	\$ 2,363	\$ 9,806,804	
				To adjust total Healthy Families reimbursement for contract providers as a result of adjustments to SD/MC units			
				Per Final Settlement \$ 2,363			
				Adjustment 0			
				Per Audit \$ 2,363			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
78	SCH 4	1	3	SD/MC ACTUALS \$ 15,709,891	\$ (265,339)	\$ 15,444,552	
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the Count Programs and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SOLANO COUNTY				00048	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
79	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 17,234,083	\$ (96,833)	\$ 17,137,250 *
80	SCH 4	4	3	EPSDT CLAIMS	\$ 9,271,830	\$ (96,833)	\$ 9,174,997 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.			
81	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 17,137,250	\$ 96,833	\$ 17,234,083 *
82	SCH 4	4	3	EPSDT CLAIMS **	\$ 9,174,997	\$ 96,833	\$ 9,271,830 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 79 and 80 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 83 and 84 below.			
83	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 17,234,083	\$ (56,259)	\$ 17,177,824
84	SCH 4	4	3	EPSDT CLAIMS **	\$ 9,271,830	\$ (56,259)	\$ 9,215,571
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
84	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 3,337,372	\$ (69,971)	\$ 3,267,401
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				SOLANO COUNTY		Provider Number 00048		No. of Adj. 88		Fiscal Period Ended June 30, 2004					
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS						As Reported		Increase (Decrease)		As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.												
<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>															
85	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.						\$ 3,337,372	\$ (34,957)	\$ 3,302,415 *			
86	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General fund Distribution to reverse the original SGF recoupment included in adjustment 86 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 87 below.						** \$ 3,302,415	\$ 34,957	\$ 3,337,372 *			
87	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final reported dated March 3, 2008.						** \$ 3,337,372	\$ (20,310)	\$ 3,317,062 *			
88	SCH 4		3	STATE GENERAL FUND DISTRIBUTION To adjust audited State Gneral Funds to agree with adjustment 84 and 87.						** \$ 3,317,062	\$ (\$49,661)	\$ 3,267,401			
<div>Adj. 84 (\$69,971) Adj. 87 \$20,310 Amount Due State <u>(\$49,661)</u></div>															
* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.															

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

Legal Entity: SOLANO COUNTY		A	B	C
Legal Entity Number: 00048		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	18,288,240	18,041,865	36,330,105
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(10,440,461)	(10,440,461)
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	18,288,240	7,601,404	25,889,644
6	Medi-Cal Adjustments from MH 1961		(1,309,639)	(1,309,639)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			24,580,005
	Administrative Costs (County Only)			
9	SD/MC Administration			3,057,816
10	Healthy Families Administration			70,955
11	Non-SD/MC Administration			1,715,390
12	Total Administrative Costs			4,844,161
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			138,809
14	Other SD/MC Utilization Review			257,787
15	Non-SD/MC Utilization Review			186,635
16	Total Utilization Review Costs			583,231
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			19,152,613
19	Total Costs - Lines 9 through 18			24,580,005

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

Legal Entity: SOLANO COUNTY		A	B	C
Legal Entity Number: 00048		Salaries and Benefits	Other	Total Adjustments
1	Telecare PHF (BU 7715)		(79)	(79)
2	CONREP Program		(539,176)	(539,176)
3	Depreciation		30,784	30,784
4	State Hospital Costs (BU 7702)		(845,742)	(845,742)
5	Cost Report Payback for FY 96/97		(14,207)	(14,207)
6				
7	Adjustments:			
8	TO ADJUST A-87 COST TO AGREE WITH		57,110	57,110
9	COUNTYWIDE ALLOCATION PLAN			
10				
11	TO ADJUST INTRA-FUND TRANSFER		(8,852)	(8,852)
12				
13	TO ADJUST DEPRECIATION COST TO AGREE WITH		10,523	10,523
14	THE COUNTY'S RECORDS			
15				
16				
17				
18				
19				
20	Total Adjustments		(1,309,639)	(1,309,639)

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)**

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

Legal Entity: SOLANO COUNTY		A
Legal Entity Number: 00048		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	19,152,613
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	269,836
5	Outpatient Services (Mode 15 Program 1 + Program 2)	17,789,889
6	Outreach Services (Mode 45)	74,652
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	1,018,236
9	Total - Lines 2 through 8	19,152,613

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

CR

Legal Entity: SOLANO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00048		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services			25					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		3,230					
3	Gross Cost	269,836	269,836					
4	Cost per Unit		83.54					
5	SMA per Unit		85.68					
6	Published Charge per Unit		85.68					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	541					
8A		10/01/03 - 06/30/04	1,255					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		1,434					
13	Medi-Cal Costs	07/01/03 - 09/30/03	45,195	45,195				
13A		10/01/03 - 06/30/04	104,843	104,843				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	46,353	46,353				
14A		10/01/03 - 06/30/04	107,528	107,528				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	46,353	46,353				
15A		10/01/03 - 06/30/04	107,528	107,528				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		119,797	119,797				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY		CR		CR		CR		CR		CR		CR	
County Code: 48		CR		CR		CR		CR		CR		CR	
Legal Entity: SOLANO COUNTY		A		B		C		D		E		F	
Legal Entity Number: 00048		Mode Total		Service Function		Service Function		Service Function		Service Function		Service Function	
Mode: 15 - Outpatient (Program 1)				01		02		10		11		31	
1	Allocation Percentage	100.00%		6.71%		1.28%		49.13%		7.76%		0.67%	
2	Total Units			668,852		127,322		3,797,934		599,933		51,759	
3	Gross Cost			17,789,889		1,193,434		227,181		8,739,298		1,380,486	
4	Cost per Unit			1.78		1.78		2.30		2.30		2.30	
5	SMA per Unit			1.83		1.83		2.36		2.36		2.36	
6	Published Charge per Unit			1.83		1.83		2.36		2.36		2.36	
7	Negotiated Rate / Cost per Unit												
8	Medi-Cal Units	07/01/03 - 09/30/03		125,151		14,533		727,002		69,257		4,115	
8A		10/01/03 - 06/30/04		418,410		62,280		1,951,625		238,866		5,345	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		302				2,250				270	
10A		10/01/03 - 06/30/04						1,218				480	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04											
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		145		120		6,701		1,270		570	
11A		10/01/03 - 06/30/04		820		742		27,063		17,512		6,436	
12	Non-Medi-Cal Units			124,024		49,647		1,082,075		273,028		34,543	
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,883,590	223,307		25,931		1,672,880		159,365		9,469	
13A		10/01/03 - 06/30/04	8,443,796	746,570		111,126		4,490,819		549,647		12,299	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,957,443	229,026		26,595		1,715,725		163,447		9,711	
14A		10/01/03 - 06/30/04	8,660,054	765,690		113,972		4,605,835		563,724		12,614	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,957,443	229,026		26,595		1,715,725		163,447		9,711	
15A		10/01/03 - 06/30/04	8,660,054	765,690		113,972		4,605,835		563,724		12,614	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	106,479										
17A		10/01/03 - 06/30/04	262,338										
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	109,206										
18A		10/01/03 - 06/30/04	269,057										
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	109,206										
19A		10/01/03 - 06/30/04	269,057										
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03											
20A		10/01/03 - 06/30/04											
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	11,048	539				5,177				621	
21A		10/01/03 - 06/30/04	10,545					2,803				1,105	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	11,331	553				5,310				637	
22A		10/01/03 - 06/30/04	10,815					2,874				1,133	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	11,331	553				5,310				637	
23A		10/01/03 - 06/30/04	10,815					2,874				1,133	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04											
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04											
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04											
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04											
29	Healthy Families Costs	07/01/03 - 09/30/03	40,226	259		214		15,419		2,922		1,312	
29A		10/01/03 - 06/30/04	246,200	1,463		1,324		62,274		40,296		14,810	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	41,256	265		220		15,814		2,997		1,345	
30A		10/01/03 - 06/30/04	252,505	1,501		1,358		63,869		41,328		15,189	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	41,256	265		220		15,814		2,997		1,345	
31A		10/01/03 - 06/30/04	252,505	1,501		1,358		63,869		41,328		15,189	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03											
32A		10/01/03 - 06/30/04											
33	Non-Medi-Cal Costs		5,785,667	221,296		88,585		2,489,926		628,256		79,486	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY			CR	CR	CR	CR	CR		
County Code: 48			H	I	J	K	L	M	N
Legal Entity: SOLANO COUNTY			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00048									
Mode: 15 - Outpatient (Program 1)									
			51	60	61	70	71		
1	Allocation Percentage		1.99%	15.33%	0.38%	7.30%	0.31%		
2	Total Units		153,990	639,966	16,000	378,322	16,136		
3	Gross Cost		354,341	2,726,814	68,174	1,298,439	55,380		
4	Cost per Unit		2.30	4.26	4.26	3.43	3.43		
5	SMA per Unit		2.36	4.37	4.37	3.52	3.52		
6	Published Charge per Unit		2.36	4.37	4.37	3.52	3.52		
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/03 - 09/30/03	12,999	95,566	2,075	48,507	4,461		
9		10/01/03 - 06/30/04	41,914	292,569	7,180	158,353	8,280		
9A	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		24,990					
10		10/01/03 - 06/30/04		61,569					
10A	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	736	160					
10B		10/01/03 - 06/30/04	1,075	315		115			
11	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11A		07/01/03 - 09/30/03	2,188	195			85		
12	Healthy Families (SED) Units	10/01/03 - 06/30/04	11,237	1,215	180	830	290		
13	Non-Medi-Cal Units		83,841	163,387	6,565	170,517	3,020		
13A									
14	Medi-Cal Costs	07/01/03 - 09/30/03	29,912	407,195	8,841	166,481	15,311		
14A		10/01/03 - 06/30/04	96,447	1,246,599	30,593	543,483	28,418		
15	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	30,678	417,623	9,068	170,745	15,703		
15A		10/01/03 - 06/30/04	98,917	1,278,527	31,377	557,403	29,146		
16	Medi-Cal Published Charges	07/01/03 - 09/30/03	30,678	417,623	9,068	170,745	15,703		
16A		10/01/03 - 06/30/04	98,917	1,278,527	31,377	557,403	29,146		
17	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		106,479					
18A		10/01/03 - 06/30/04		262,338					
19	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		109,206					
19A		10/01/03 - 06/30/04		269,057					
20	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		109,206					
20A		10/01/03 - 06/30/04		269,057					
21	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC Costs	07/01/03 - 09/30/03	1,694	682					
22A		10/01/03 - 06/30/04	2,474	1,342		395			
23	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,737	699					
23A		10/01/03 - 06/30/04	2,537	1,377		405			
24	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,737	699					
24A		10/01/03 - 06/30/04	2,537	1,377		405			
25	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
25A		10/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28A		07/01/03 - 06/30/04							
29	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29A									
30	Healthy Families Costs	07/01/03 - 09/30/03	5,035	831			292		
30A		10/01/03 - 06/30/04	25,857	5,177	767	2,849	995		
31	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	5,164	852			299		
31A		10/01/03 - 06/30/04	26,519	5,310	787	2,922	1,021		
32	Healthy Families Published Charges	07/01/03 - 09/30/03	5,164	852			299		
32A		10/01/03 - 06/30/04	26,519	5,310	787	2,922	1,021		
33	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
33A		10/01/03 - 06/30/04							
34	Non-Medi-Cal Costs		192,924	696,171	27,973	585,231	10,365		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

		CR					
Legal Entity: SOLANO COUNTY		A	B	C	D	E	G
Legal Entity Number: 00048			Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function	Function	Function	Function	Function
			20				
1	Allocation Percentage	100.00%	100.00%				
2	Total Units		1				
3	Gross Cost	74,652	74,652				
4	Cost per Unit		74,652.00				
5	Non-Medi-Cal Units		1				
6	Non-Medi-Cal Costs	74,652	74,652				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY		CR						
County Code: 48								
Legal Entity: SOLANO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00048		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			60					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	1,018,236	1,018,236					
4	Cost per Unit		1,018,236.00					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	1,018,236	1,018,236					

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

			REIMBURSEMENT TYPE				PC	Costs			Costs	
			A	B	C	D	E	F	G	H	I	K
			Mode 55				Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Total Outpatient (Col I + Col J)
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29	Total MAA					Mode 15 Program (2)	
1	Medi-Cal Costs	07/01/03 - 09/30/03							45,195	2,883,590	2,928,785	2,928,785
1A		10/01/03 - 06/30/04							104,843	8,443,796	8,548,639	8,548,639
2	Medi-Cal SMA	07/01/03 - 09/30/03							46,353	2,957,443	3,003,796	3,003,796
2A		10/01/03 - 06/30/04							107,528	8,660,054	8,767,583	8,767,583
3	Medi-Cal P. C.	07/01/03 - 09/30/03							46,353	2,957,443	3,003,796	3,003,796
3A		10/01/03 - 06/30/04							107,528	8,660,054	8,767,583	8,767,583
4	Medi-Cal N. R.	07/01/03 - 09/30/03										
4A		10/01/03 - 06/30/04										
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							45,195	2,883,590	2,928,785	2,928,785
5A		10/01/03 - 06/30/04							104,843	8,443,796	8,548,639	8,548,639
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								106,479	106,479	106,479
6A		10/01/03 - 06/30/04								262,338	262,338	262,338
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								109,206	109,206	109,206
7A		10/01/03 - 06/30/04								269,057	269,057	269,057
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								109,206	109,206	109,206
8A		10/01/03 - 06/30/04								269,057	269,057	269,057
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03										
9A		10/01/03 - 06/30/04										
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								106,479	106,479	106,479
10A		10/01/03 - 06/30/04								262,338	262,338	262,338
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							45,195	2,990,069	3,035,264	3,035,264
11A		10/01/03 - 06/30/04							104,843	8,706,134	8,810,977	8,810,977
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								11,048	11,048	11,048
12A		10/01/03 - 06/30/04								10,545	10,545	10,545
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								11,331	11,331	11,331
13A		10/01/03 - 06/30/04								10,815	10,815	10,815
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								11,331	11,331	11,331
14A		10/01/03 - 06/30/04								10,815	10,815	10,815
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03										
15A		10/01/03 - 06/30/04										
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								11,048	11,048	11,048
16A		10/01/03 - 06/30/04								10,545	10,545	10,545
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04										
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04										
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04										
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04										
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							45,195	3,001,118	3,046,313	3,046,313
21A	(Excludes Refugees)	10/01/03 - 06/30/04							104,843	8,716,679	8,821,522	8,821,522
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04										
23	Healthy Families Cost	07/01/03 - 09/30/03								40,226	40,226	40,226
23A		10/01/03 - 06/30/04								246,200	246,200	246,200
24	Healthy Families SMA	07/01/03 - 09/30/03								41,256	41,256	41,256
24A		10/01/03 - 06/30/04								252,505	252,505	252,505
25	Healthy Families P. C.	07/01/03 - 09/30/03								41,256	41,256	41,256
25A		10/01/03 - 06/30/04								252,505	252,505	252,505
26	Healthy Families N. R.	07/01/03 - 09/30/03										
26A		10/01/03 - 06/30/04										
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								40,226	40,226	40,226
27A		10/01/03 - 06/30/04								246,200	246,200	246,200
28	Less: Patient and Other Payor Revenue											
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								22,886	22,886	22,886
28A		10/01/03 - 06/30/04								56,280	56,280	56,280
29	Enhanced SD/MC (Children) Revenue											
30	Enhanced SD/MC (Refugees) Revenue											
31	Healthy Families Revenue											
32	Total Expenditures from MAA (Mode 55)											
33	Medi-Cal Eligibility Factor (Average)											
34	Revenue - MAA											
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							45,195	2,978,232	3,023,427	3,023,427
35A		10/01/03 - 06/30/04							104,843	8,660,399	8,765,242	8,765,242
36	Net Due - Enhanced SD/MC (Refugees)											
37	Net Due - Healthy Families	07/01/03 - 09/30/03								40,226	40,226	40,226
37A		10/01/03 - 06/30/04								246,200	246,200	246,200
38	Amount Negotiated Rates Exceed Costs											
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03										
38A		10/01/03 - 06/30/04										
39	Enhanced SD/MC (Refugees)											
40	Healthy Families	07/01/03 - 09/30/03										
40A		10/01/03 - 06/30/04										

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: SOLANO COUNTY
County Code: 48

Legal Entity: SOLANO COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00048		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			11,867,835	11,867,835						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			3,657,508	3,657,508						
3	Total Medi-Cal Direct Service Gross Reimbursement				15,525,343						
4	Medi-Cal Administrative Reimbursement Limit				2,328,802						
5	Medi-Cal Administration				3,057,816						
6	Medi-Cal Administrative Reimbursement				2,328,802	1,164,401					1,164,401
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			286,426	286,426						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			3,634	3,634						
7B	Total Healthy Families Direct Service Gross Reimbursement				290,060						
8	Healthy Families Administrative Reimbursement Limit				29,006						
9	Healthy Families Administration				70,955						
10	Healthy Families Administrative Reimbursement				29,006				18,854		18,854
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				138,809					104,107	104,107
15	Other SD/MC Utilization Review (County Only)				257,787	128,894					128,894
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03		3,012,378	3,012,378		1,637,228				1,637,228
16A		10/01/03 - 06/30/04		8,754,697	8,754,697			4,635,612			4,635,612
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03		11,048	11,048				7,181		7,181
17A		10/01/03 - 06/30/04		10,545	10,545				6,854		6,854
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										7,684,277
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										7,684,277
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										7,684,277
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03		40,226	40,226				26,147		26,147
24A		10/01/03 - 06/30/04		246,200	246,200				160,030		160,030
25	Total Healthy Families Reimbursement Before Excess FFP										205,031
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										205,031